

STATEWIDE COST ALLOCATION PLAN



STATE DOCUMENTS 1999 0000
JUN 19 2000

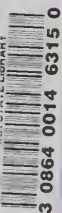
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Fiscal Year

Ending

June 30, 1999

PLEASE RETURN



COST ALLOCATION AGREEMENT
STATE AND LOCAL GOVERNMENTS

STATE OF MONTANA
DEPT. OF ADMINISTRATION
CAPITOL BUILDING
HELENA, MT 59601

DATE: March 29, 1999
FILING REF.: The preceding agreement was dated August 29, 1997 G12205

SECTION I: ALLOCATED COSTS

The central service costs listed in Exhibit A, attached, are approved on a Fixed basis and may be included as part of the costs of the State/local departments and agencies indicated during your fiscal year ended June 30, 1999 for further allocation to Federal grants, contracts and other agreements performed at those departments and agencies.

SECTION II: BILLED COSTS

In addition to Section I, which provides for services furnished but not billed, the services listed below are furnished and billed to State/local departments and agencies.

Internal Service Funds:

- Admin. Property & Supply
- Aircraft Operations
- Bad Debt
- Buildings & Grounds
- Employees Group Benefits
- Investment Division
- Information Services Division (ISD)
- Justice Legal
- Mail & Messenger
- Motor Pool
- Personnel Training
- Publications & Graphics
- Records Management
- Risk Management
- Employee Group Benefits

Special Revenue Funds:

- Warrant Processing

Enterprise Funds:

- State Compensation Insurance

Expendable Trust Funds:

- Unemployment Insurance

Pension Trust Funds:

- Public Employees' Retirement System (PERS)
- Teachers' Retirement System (TRS)

SECTION III: CONDITIONS

The amounts approved in Section I and the billings for the services listed in Section II are subject to the following conditions:

A. **LIMITATIONS:** (1) Charges resulting from this Agreement are subject to any statutory or administrative limitations and apply to a given grant, contract or other agreement only to the extent that funds are available. (2) Such charges represent costs incurred by the State/locality which are legal obligations of the State/locality and are allowable under OMB Circular A-87. (3) The same costs that are treated as indirect costs are not claimed as direct costs. (4) Similar types of costs are accorded consistent accounting treatment. (5) The information provided by the State/locality which was used to establish this Agreement is not later found to be materially incompleted or inaccurate.

B. **ACCOUNTING CHANGES:** This Agreement is based on the accounting system purported by the State/locality to be in effect during the Agreement period. Changes to the method of accounting for costs which affect the amount of reimbursement resulting from use of this Agreement require prior approval of the authorized representative of the Cognizant Agency. Such changes include, but are not limited to, changes in the charging of a particular type of cost from allocated cost to a billed cost. Failure to obtain approval may result in cost disallowances.

C. **FIXED AMOUNTS:** If fixed amounts are approved in Section I of this Agreement, they are based on an estimate of the costs for the period covered by the Agreement. When the actual costs for this period are determined, adjustments will be made to the amounts of a future year to compensate for the difference between the costs used to establish the fixed amounts and actual costs.

D. **BILLED COSTS:** Charges for the services listed in Section II will be billed in accordance with rates established by the State/locality. These rates will be based on the estimated costs of providing the services. Adjustments for variances between billed costs and the actual allowable costs of providing the services, as defined by OMB Circular A-87, will be made in accordance with procedures agreed to between the State/locality and the Cognizant Agency.

E. **USE BY OTHER FEDERAL AGENCIES:** This Agreement was executed in accordance with the authority in OMB Circular A-87, and should be applied to grants, contracts and other agreements covered by that Circular, subject to any limitations in Paragraph A above. The State/locality may provide copies of the Agreement to other Federal Agencies to give them early notification of the Agreement.

BY THE STATE/LOCALITY

Lois Menzies
STATE/LOCALITY

STATE OF MONTANA

(Signature)

LOIS MENZIES

(Name)

DIRECTOR, DEPT. OF ADMIN.

(Title)

04/12/99

(Date)

(SWCAP)

BY THE COGNIZANT AGENCY

ON BEHALF OF THE FEDERAL GOVERNMENT
DEPARTMENT OF HEALTH AND HUMAN SERVICES

David S. Low

(Signature)

David S. Low

Director, Division of Cost Allocation

(Title)

March 29, 1999

(Date)

HHS Representative Patrick J. Smith

Telephone (415) 437-7820

STATE OF MONTANA
STATE-WIDE CENTRAL SERVICE COSTS
FOR FISCAL YEAR ENDING JUNE 30, 1999

EXHIBIT A
Page 1 of 2

Central Svc	Departments	Bldg Use	OBPP	DOA-Actg & Mgmt	DOA-Proc & Print	DOA-Personnel	Total Fixed
Legislative	Branch	38,197	3,688	1,844	-42	8,403	52,090
Consumer	Counsel		286	119	23	192	620
Judiciary		77,215	3,658	3,206	-50	4,449	88,478
Chiro Legal	Panel		131	12			143
Governor							
Secretary of State	State	4,882	5,848	562	-236	1,522	12,578
Political		4,364	-728	1,865	18	2,013	7,532
Practice			-181	106	-770	555	-290
Treasurer		1,214		7,635			8,849
State Auditor		12,466	45	978	-117	1,724	15,096
Office-Public	Instruction	2,978	21,108	35,060	-1,466	5,938	63,618
MSC Col-Tech	Great Falls		15,384	3,564	292		19,240
Helena	Col of Tech		6,622	2,586	400		9,608
Crime Control		4,543	1,464		8	889	6,904
Dept of Justice		24,795	15,728	18,607	10,195	37,178	106,503
Publ Service	Regulation		809	171	-110	1,309	2,179
Board of Public Rd			276	187	4	165	632
Comm/Higher	Education	12,800		14,164	1,360	2,489	30,813
Univ of Montana		39,519		88,432	12,490		140,441
MT State Univ		35,863	77,627	8,223	6,135		121,713
M Tech of	U of M	14,863	12,671	20,612	-4,230		33,669
M St U	Billings	32,156	20,419	7,092			54,825
M St U	Northern	19,672	5,557	3,848	-424		23,281
Western	College	4,198	3,031	6,209			24,805
Ag Exp	Station	9,347	271	10,807			9,580
Cooperative	Extension		396	271			18,587
Forestry	& Conserv	2,881	1,049	864		5,443	11,474
Sch Deaf	Council	3,167	-27		-2	254	10,237
MT Arts	Commission	4,607	5,272	1,255	1,647	1,175	13,956
Librery			207	-56	-3	104	252
Cncl/Vocational	Education		4,794	2,662	-124	2,844	10,176
Historical	Society		289	216	-2		503
Fire Svcs	Training		28,693	33,116	8,297	27,196	97,302
Fish/Mtld/Perks			73,927	8,343	-1,928	6,839	87,702
Dept of Transportation	Envlr Quality	521	21,187	49,513	17,931	26,270	114,901
Livestock			6,627	2,828	740	5,423	15,618

STATE OF MONTANA STATE-WIDE CENTRAL SERVICE COSTS FOR FISCAL YEAR ENDING JUNE 30, 1999

EXHIBIT A
Page 2 of 2

Central Svc	Departments	Bldg Use	OBPP	DOA-Acctg & Mgmt	DOA-Proc & Print	DOA- Personnel	Total Fixed
Natural	Resource/Cns		18,184	20,506	-2,391	13,928	50,227
Revenue		40,089	9,302	31,968	4,056	16,215	101,630
DOA-Arch	& Engln		1,062	17,167	-629	839	18,439
DOA-Info	Srvcs	26,897	10,662	230,525	-5,206	9,326	272,204
DOA-Gen	Services		1,311	39,857	-3,914	1,102	38,356
DOA-Mail	Distribution	845	454	6,374	100	300	8,073
DOA-Amortization				-35			-32
DOA-Risk	Mgmt		583	10,045	25	557	11,210
DOA-Tax	Appeal		487	18,919	485	19	19,910
Appellate	Defender		128	873	1	105	1,107
State	Comp Fund		666	22,539	-5,054	9,967	28,118
PRRD			246	80,070	6	1,005	81,327
Teachers	Retir Bd		321	65,918	11	455	66,705
Long Range	Building		47,965	2,443	-2		50,406
Agriculture		1,933	7,878	4,651	2,296	5,538	22,296
Dept of	Corrections		12,994	6,418	1,328	-44,828	-24,088
Commerce		2,161	25,474	19,409	-4,319	13,356	56,081
Labor &	Industry		35,201	54,720	4,599	38,139	132,659
Military	Affairs		19,543	3,930	-2,756	4,383	25,100
Public	Hlt & H/8		167,676	139,866	25,360	341,624	674,526
All	Others		-2				-2
Summary	Totals	243,164	773,629	1,186,333	93,729	554,404	2,851,259

